

ANNUAL REPORT

TOWN OF LEBANON, NEW HAMPSHIRE



For the Year Ending December 31,

1947

ANNUAL REPORTS

OF THE

SELECTMEN

AND OTHER

TOWN OFFICERS



For the Year Ending December 31

1947

Printed by
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1947

ANNUAL REPORTS

SELECTMEN

TOWN OFFICERS



FOR THE YEAR ENDING 1947

1947

UNIVERSITY OF MICHIGAN
LIBRARY

TOWN OFFICERS

1947

Moderator—Norris Cotton and Fred A. Jones

Town Clerk—Joseph C. Smith

Selectmen—Joseph B. Perley, Chairman; Charles W. Goss and William D. Dubuque

Highway Agent—Wesley E. Freeman

Tax Collector—Milo L. Knight

Town Treasurer—Harold J. Townsend

Health Officer—George U. L. Leavitt

Milk Inspector—W. B. Mowers

Town Agent—William J. Murphy

Chief of Police—Clarence W. Wright

Police Officers—Clayton S. Roy, Raymond C. Roy, Floyd M. Lackey, Myrl R. Eaton, Kharl E. Whitney, Clarence Hastings

Special Officers—William B. Harriman, George U. L. Leavitt, Benjamin Griggs, Ronald Simpson, Lucien White

Judge of Municipal Court—Mark E. Powers

Special Justice—S. Lane Dwinell

Probation Officer—Ernest P. Conlon

Dog Constable—Clarence W. Wright

Supervisors of Check List—Bert P. Shores, J. Daniel Porter, William N. Allan

Trustees of Trust Funds—Milo L. Knight, Bert P. Shores,
Maude B. Marston

Trustees of the Public Library—Clifton C. Waldo, Helen
Billings, Arthur W. Burnham, Mary E.
Hough, C. Elbert Dole, Erald B. Harrison

Cemetery Committee—Joseph B. Perley, Charles W.
Goss, William D. Dubuque, Maude B. Mar-
ston, S. E. Lamotte

Treasurer of the Cemetery Committee—Maude B. Mar-
ston

Surveyor of Wood and Lumber—W. B. True

Fence Viewers—W. B. True, Wallace E. Stockwell

Budget Committee—Charles S. Foster, Harold C. French,
Roy C. Hathorn, Kenneth Lutz, S. Lane Dwi-
nell, Stanley M. Currier, Frank S. Fifield,
George H. Edson, Eric H. Garrett, Stanley S.
Jackson, Roscoe D. Chipman, Sargent H.
Daniels

WARRANT FOR THE ANNUAL MEETING

March 9, 1948

State of New Hampshire

To the inhabitants of the Town of Lebanon qualified to vote in town affairs:

You are hereby notified to meet at the Town Hall in said Town on the second Tuesday of March next at 9:30 o'clock in the forenoon to act upon the following subjects; said meeting to be held open until seven o'clock in the afternoon:

First — To see if the Town will vote to accept the report of the Budget Committee and vote to adopt their recommendations as printed.

Second — To see if the Town will vote to authorize the Selectmen to hire money in anticipation of Taxes.

Third — To see if the Town will vote to petition the State Tax Commission to have an audit made by the Municipal Accounting Division.

Fourth — On petition of ten or more legal voters to see if the Town will vote to establish a Parks and Recreation Commission; said Commission to consist of five members to be appointed in accordance with Section 37 of Chapter 51 of the Revised Laws of New Hampshire; said Commission to serve without pay and to have jurisdiction over all parks, playgrounds, and recreational activities of the Town and to have the authority to recommend the expenditures of all funds raised or appropriated in Town Meeting for parks, playgrounds, and recreational purposes, or act thereon.

Fifth — To choose a Selectman for the ensuing three years.

Sixth — To choose a Town Clerk, a Tax Collector, Overseer of the Poor, Treasurer, a Highway Agent, and a Chief of Police for the ensuing year.

Seventh — To choose two Library Trustees for the ensuing three years.

Eighth — To choose a Trustee to administer the Trust Funds for the ensuing three years.

Ninth — To choose four members to act on the Budget Committee for the ensuing three years.

Tenth — To bring in your ballots to see whether or not the Selectmen shall be instructed to install parking meters in the Town of Lebanon.

Eleventh — To bring in your ballots for six delegates to the Constitutional Convention.

Twelfth — To bring in your ballots for four delegates-at-large and their alternates, and two district delegates and their alternates for the Democrat and Republican Presidential Conventions.

Thirteenth — To transact any other business that may properly come before the meeting.

Given under our hands and seal this 21st day of February, 1948.

JOSEPH B. PERLEY,
CHARLES W. GOSS,
WILLIAM D. DUBUQUE,
Selectmen of Lebanon, N. H.

A true copy of Warrant — Attest:

JOSEPH B. PERLEY,
CHARLES W. GOSS,
WILLIAM D. DUBUQUE,
Selectmen of Lebanon, N. H.

BUDGET OF THE TOWN OF LEBANON, N. H.
Estimates of Revenue and Expenditures for the Ensuing
Year, January 1, 1948 to December 31, 1948
Compared with
Estimated and Actual Revenue, Appropriations and
Expenditures of the Previous Year, January 1, 1947 to
December 31, 1947

SOURCES OF REVENUE	Estimated Revenue Ensuing Year 1948
FROM STATE:	
Interest and Dividends Tax	\$ 5,500 00
Railroad Tax	15,000 00
Savings Bank Tax	750 00
FROM LOCAL SOURCES EXCEPT TAXES:	
Business Licenses and Permits	500 00
Fines and Forfeits, Municipal Court	2,250 00
Rent of Town Hall and Other Buildings	10,000 00
Motor Vehicle Permit Fees	15,000 00
Lebanon Improvement Society	10,000 00
Previous Airport Construction	15,000 00
FROM LOCAL TAXES OTHER THAN PROPERTY TAXES:	
(a) Poll Taxes—Regular at \$2	6,500 00
(b) National Bank Stock Taxes	950 00
TOTAL REVENUES	\$81,450 00

BUDGET OF THE TOWN OF LEBANON, N. H.

PURPOSE OF EXPENDITURES	Actual Expenditures Previous Year 1947	Estimated Expenditures Ensuing Year 1948
CURRENT MAINTENANCE EXPENSE:		
GENERAL GOVERNMENT:		
Town Officers Retirement	\$ 212 66	\$ 225 00
Town Officers' Salaries	7,100 00	7,100 00
Town Officers' Expenses	3,878 21	4,000 00
Election and Registration Expenses	231 70	1,200 00
Municipal Court Expenses	2,162 18	2,250 00
Expenses Town Hall and Other Town Buildings	15,686 17	13,000 00
PROTECTION OF PERSONS AND PROPERTY:		
Police Department	18,728 10	20,000 00
Fire Department	1,558 51	500 00
Moth Extermination—Blister Rust	300 00	300 00
HEALTH:		
Health Department, including hospitals	3,855 31	4,000 00
Visiting Nurse	1,000 00	1,000 00
Vital Statistics	122 50	150 00
Milk Inspection	300 00	300 00
Sewer Maintenance	5,072 69	5,000 00
HIGHWAYS AND BRIDGES:		
Town Maintenance:	63,984 25	
Operating Expense		40,000 00
Bridge		10,000 00
New Equipment		7,500 00
Town Shed Repairs		2,500 00
ITEMS NOT PREVIOUSLY BUDGETED:		
New Equipment		13,427 50
Mascoma St. Project		17,249 34
Town Road Aid	1,242 85	1,057 00
Street Lighting	11,779 15	12,000 00
Side Walk Maintenance	4,588 88	5,000 00
LIBRARIES:		
Lebanon	2,500 00	2,500 00
West Lebanon	1,000 00	1,000 00
PUBLIC WELFARE:		
Town Poor	7,156 09	8,500 00
Old Age Assistance	10,656 36	12,000 00
PATRIOTIC PURPOSES:		
Memorial Day and Veterans' Association	122 50	200 00

PURPOSE OF EXPENDITURES	Actual Expenditures Previous Year 1947	Estimated Expenditures Ensuing Year 1948
RECREATION:		
Parks and Playgrounds, including band concerts	5,373 73	
Lebanon		3,500 00
West Lebanon		750 00
PUBLIC SERVICE ENTERPRISES:		
Cemeteries—		
Lebanon	4,148 05	4,000 00
West Lebanon	850 00	850 00
Airports Maintenance	4,780 29	1,000 00
UNCLASSIFIED:		
Land for Armory		5,000 00
Dartmouth-Lake Sunapee	500 00	500 00
G. I. Housing Reserve	7,269 15	
INTEREST:		
On Temporary Loans	576 04	800 00
OUTLAY FOR NEW CONSTRUCTION AND PERMANENT IMPROVEMENT:		
General Expense	5,273 03	4,000 00
CAPITAL RESERVE:		
Equipment Highway and Sidewalk	1,687 50	
TOTAL EXPENDITURES		<hr/> \$212,358 84

SUMMARY INVENTORY OF VALUATION

Electric Plants	1	564,000.00
Horses	132	12,775.00
Oxen	8	1,000.00
Cows	1,002	101,675.00
Other Neat Stock	229	14,570.00
Sheep and Goats	158	1,565.00
Fowls	4,600	5,000.00
Portable Mills	1	1,500.00
Boats and Launches	5	1,600.00
Wood, Lumber, etc.		18,025.00
Gasoline Pumps and Tanks		14,005.00
Stock in Trade		1,376,950.00
Aqueducts	1	250,000.00
Mills and Machinery		335,650.00
Total Valuation		\$9,100,225.00
Poll Taxes, 2,800 @ \$2.00		5,600.00
National Bank Stock Taxes		950.00
Total Amount of Taxes to be Committed to Collector including Town and Precinct Taxes, Poll Taxes and National Bank Stock Taxes		348,777.72
Average rate of taxation per one hundred dollars valuation for all purposes		3.76
Amount of property valuation exempted to soldiers	178	178,000.00
Amount of property valuation exempted to blind	2	2,000.00
Number of inventories sent out		1,800
Number of inventories returned		1,200

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

J. B. PERLEY,
CHARLES W. GOSS,
WILLIAM D. DUBUQUE,
Selectmen of Lebanon

July 30, 1947

STATEMENT OF APPROPRIATIONS

AND TAXES ASSESSED

For the Tax Year 1947

Appropriations:

Town Officers' Salaries		\$ 7,100.00
Town Officers' Expenses		3,500.00
Election and Registration Expenses		250.00
Municipal Court Expenses		2,000.00
Town Hall and Buildings		12,500.00
Police Department		18,563.00
Fire Department		500.00
Blister Rust		300.00
Health Department,		
incl. hospitalization \$500., \$3,500.		4,000.00
Vital Statistics		100.00
Milk Inspection		300.00
Town Road Aid		1,053.00
Town Maintenance		41,300.00
Visiting Nurse		1,000.00
General Expenses		5,000.00
Street Lighting		13,000.00
Sidewalk Maintenance		6,000.00
Sewer Maintenance		4,500.00
Libraries:		
Lebanon	\$2,500.00	
West Lebanon	1,000.00	
		3,500.00
Old Age Assistance		12,000.00
Town Poor		7,000.00
Memorial Day, Patriotic Services		250.00
Parks and Playgrounds, inc.		
Band Concerts, \$4,500., \$500.		5,000.00
Cemeteries:		
Lebanon	\$4,000.00	
West Lebanon	850.00	
		4,850.00
Airport Maintenance		1,000.00
Airport Construction		5,000.00
Dartmouth-Lake Sunapee Reg.		500.00
Interest on Temporary Loans		510.00

County Tax			24,722.43
School Tax			184,205.00
Capital Reserve Fund			
For Sewer Construction			5,000.00
			<hr/>
Total Town & School Appropriations			\$374,503.43
Less: Estimated Revenues and Credits:			
Interest and Dividend			
Tax	\$ 4,000.00	\$ 5,496.01	\$
Railroad Tax	12,000.00	13,350.06	
Savings Bank			
Tax	1,000.00	891.40	
Motor Vehicle Permit Fees		10,000.00	
Business Licenses & Permits		500.00	
Fines and Forfeits—			
Municipal Court		1,500.00	
Rent of Town Property—			
Town Hall		7,000.00	
Lebanon Imp. Society		10,000.00	
			<hr/>
Total Revenues and Credits			48,737.47
			<hr/>
			\$325,765.96
Plus Overlay			4,752.05
			<hr/>
Net amount to be raised by taxation			\$330,518.01
Less:			
Poll Taxes @ \$2.00, 2,800	\$ 5,600.00		
National Bank Stock Taxes	950.00		
			<hr/>
			6,550.00
Amount to be raised by prop-			
erty taxes on which tax			
			<hr/>
rate is to be figured			\$323,968.01
Taxes to be Committed to Collector			
Property Taxes			\$323,968.01
Poll Taxes at \$2.00			5,600.00
National Bank Stock Taxes			950.00
Precinct Taxes			18,259.71
			<hr/>
Total Taxes to be Committed			\$348,777.72

Tax Rates

Town	\$ 3.56
Lebanon Precinct	.22
West Lebanon Precinct	.31
	<hr/>
Average	\$ 3.76

CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is correct to the best of our knowledge and belief.

Date July 30, 1947

J. B. PERLEY

CHARLES W. GOSS

WILLIAM D. DUBUQUE

Selectmen of
Lebanon, N. H.

R E P O R T
of an audit and examination
of the accounts
of the
TOWN OF LEBANON
made by
THE DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
January 5 - 13, 1948

February 3, 1948

Board of Selectmen
Lebanon, New Hampshire
Gentlemen:

Submitted herewith is the report of the annual audit and examination of the accounts of the Town of Lebanon for the fiscal year ended December 31, 1947, which was made by this Division in accordance with the vote of the Town. Exhibits as hereafter listed are included as part of the report.

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk, Trustees of Trust Funds, Library Trustees and Library Treasurer, Lebanon and West Lebanon Cemetery Committees, and the Municipal Court.

FINANCIAL STATEMENTS

Comparative Balance Sheets — Dec. 31, 1946-December 31, 1947: (Exhibit A)

Comparative balance sheets for the fiscal years ended December 31, 1946, and December 31, 1947, are presented in Exhibit A. As indicated therein a change in financial condition amounting to \$40,180.00 took place during the year, which started with a Surplus of \$12,149.13 and closed with a Net Debt of \$28,030.87.

Analysis of Change in Financial Condition: (Exhibit A-1)

An analysis of the change in financial condition of the town during the year is made in Exhibit A-1. The factors which caused the change may be summarized as follows:

Net Budget Deficit	\$ 9,519.96
Increase in Accounts Payable	30,660.04

Change in Financial Condition	\$40,180.00
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Comparative Statement of Appropriations and Expenditures — Estimated and Actual Revenues (Exhibits B and C)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1947, are presented in Exhibits B and C. As indicated by the budget summary (Exhibit C), a net overdraft of appropriations of \$21,156.62, less a

net revenue surplus of \$11,636.66, resulted in a net budget deficit of \$9,519.96.

Summary of Receipts and Expenditures: (Exhibit D)

A summary of receipts and expenditures for the fiscal year ended December 31, 1947, made up in accordance with the uniform classification of accounts, is included in Exhibit D. Proof of the Treasurer's balance, as of December 31, 1947, is indicated in Exhibit D-4.

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depository banks.

ACCOUNTS PAYABLE

The following accounts were verified as being payable on December 31, 1947:

Robie Construction Company,	
Balance due on Mascoma Street recon-	
struction	\$17,249.34
Cassellini-Venable Corporation	
Lorain Power Shovel	10,427.50
Lewis Motor Company, Inc.	
Truck	3,000.00

No appropriations were made in 1947 to cover these accounts.

APPROPRIATION OVERDRAFTS

The budget summary (Exhibit C) indicates:

Overdrafts of Appropriation	\$30,978.43
Unexpended Balances of	
Appropriations	9,821.81

Net Overdraft of Appropriations \$21,156.62

Section 5 of the Municipal Budget Law (the provisions of which have been adopted by the Town of Lebanon) provides that

"5. **Exceeding Appropriations.** In towns adopting the provisions of this chapter, no board of selectmen, school

board, or other spending agency shall pay or agree to pay any money or incur any liability involving the expenditure of money for any purpose for which an appropriation has not been made, or in excess of any appropriation or allotment made to it except for the purpose of paying judgments rendered against a town or school district, provided, however, that in case of sudden and unexpected emergency the selectmen may on application to the tax commission and the school board on application to the state board of education after hearing be given a certificate of emergency authorizing them to make such expenditure or incur such liability; provided, further, that in cases arising during the year following a town meeting where changes occur which make it unnecessary to use the amount appropriated for a specific purpose, an unexpended balance may be transferred by boards of selectmen or school boards from one appropriation to another, provided the total amount expended for all purposes does not exceed the total amount appropriated at town or school meetings for all purposes."

It must be stated, therefore, that contrary to the provisions of this section of the Municipal Budget Law, (1) liabilities were incurred during 1947 for purposes for which no appropriations had been made and (2) total expenditures exceeded budgetary appropriations and (3) no application was made to the Tax Commission for authority to exceed appropriations.

In this connection it is recommended that the budget committee give careful consideration to the matter of the costs of required and essential services when the budget is prepared this year. Appropriations should be adequate in amount to cover necessary expenditures.

APPROPRIATIONS FOR ACCOUNTS PAYABLE

It will be necessary to make provision in the 1948 budget for the accounts payable as of December 31, 1947. This should be set up as follows:

New Construction (1947 account)	\$17,249.34
New Equipment (1947 account)	13,427.50

CLASSIFICATION OF ACCOUNTS

Under the heading of "General Government" the uniform system of accounting prescribed by this Division provides for the following classification of accounts:

1. Town officers' salaries
2. Town officers' expenses

It was noted that in some instances part of a town officer's or employee's salary had been charged to either

(1) Town Officers' Expenses

or

(2) General Expenses

All salaries should be charged to the "Town Officers' Salaries" account.

Summaries of expenditures charged to "Town Officers' Salaries", "Town Officers' Expenses", and "General Expenses" are contained in Exhibits D-1, D-2, and D-3, respectively.

INVOICES AND SUPPORTING STATEMENTS

Vouchers issued in payment of town officers' expenses should be accompanied by detailed statements indicating how such expenses were incurred, i.e., mileage, meals, etc.

Vouchers for repairs or service to highway trucks and equipment should be supported by bills indicating the identity of the trucks or equipment.

The relief orders issued by the Overseer of the Poor should be signed by recipients acknowledging the receipt of materials or supplies. Vendors' bills should also accompany the signed orders when presented to the Selectmen for payment.

CONCLUSION

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual town report. This letter of transmittal should be included in its entirety.

We extend our thanks to the officials of the Town of Lebanon for their assistance during the course of the audit.

Yours very truly,

HAROLD G. FOWLER,
Director

Division of Municipal Accounting
State Tax Commission

Alan R. Matthews, Auditor
Kenneth L. Cowan, Accountant

DIVISION OF MUNICIPAL ACCOUNTING

STATE TAX COMMISSION

Concord, New Hampshire

February 3, 1948

CERTIFICATE OF AUDIT

This is to certify that we have audited the accounts and records of the Town of Lebanon for the fiscal year ended December 31, 1947. In our opinion the Exhibits included herewith present a correct statement of the financial condition of the Town and the results of operations for the fiscal year ended December 31, 1947.

Respectfully submitted,

HAROLD G. FOWLER,
Director

Division of Municipal Accounting
State Tax Commission

Alan R. Matthews, Auditor

Kenneth L. Cowan, accountant

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Fiscal Year Ended December 31, 1947

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- D — Classified Summary of Receipts and Expenditures
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- I-1 — Summary of Library Funds held by Library Trustees
- J — Lebanon Cemetery Committee
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EXHIBIT A **TOWN OF LEBANON** **Comparative Balance Sheets**

Fiscal Years Ended December 31, 1946 and 1947

	December 31, 1946	December 31, 1947
Assets		
Cash in Bank:		
General Funds	\$15,698.59	\$68,628.64
Uncollected Taxes	3,201.21	5,443.83
Unredeemed Taxes (Tax Titles)	574.81	1,017.33
G. I. Housing Project	32,421.65	
Total Assets	\$51,896.26	\$ 75,089.80
Net Debt		28,030.87
Total Assets and Net Debt	\$51,896.26	\$103,120.67
Liabilities		
Accounts Payable:		
Robie Construction Company, Inc.		\$17,249.34
Balance on Mascoma Street Job		10,427.50
Casellini-Venable Co., Power Shovel		3,000.00
Lewis Motor Company, Inc.		
Joseph Smith, Town Clerk	16.80	
School District:		
Appropriation	\$ 16.80	\$ 30,676.84
Dog License a/c		\$50,000.00
	25,006.00	50,000.00

State of New Hampshire:

Special Polls Due State, Uncollected

354.00

447.00

Unexpended Appropriation Balances:

Sewer Maintenance (W. L.)

\$ 1,905.98

\$ 1,905.98

Airport Administration Building

10,000.00

15,000.00

G. I. Housing Project

500.00

183.85

Sidewalk Equipment

1,871.35

17,089.83

14,277.33

Capital Reserve Funds:

Sewer Construction

*5,000.00

Total Liabilities

\$39,747.13

\$103,120.67

Surplus

12,149.13

\$103,120.67

Total Liabilities & Surplus

\$51,896.26

\$103,120.67

*Turned over to Trustees of Trust Funds in January, 1948

EXHIBIT A - 1

TOWN OF LEBANON

Analysis of Change in Financial Condition

Fiscal Year Ended December 31, 1947

Surplus, December 31, 1946	\$12,149.13
Net Debt, December 31, 1947	28,030.87

Change in Financial Condition	\$40,180.00
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Analysis of Change

Net Budget Deficit	\$ 9,519.96
Increase in Accounts Payable	30,660.04

Change in Financial Condition	\$40,180.00
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EXHIBIT B **TOWN OF LEBANON** **Comparative Statement** **Of Appropriations and Expenditures** **Fiscal Year Ended December 31, 1947**

Title of Account	Liabilities Forwarded from 1946	Appropriations 1947	Receipts and Reimbursements	Total Amount Available	Expenditures	Unexpended	Balances Unexpended	Overdrawn	Assets	Balances Forwarded to 1948
Town Officers' Salaries	\$	7,100.00		\$ 7,100.00	\$ 9,217.23			\$ 2,117.23		
Town Officers' Expenses		3,500.00	192.07	3,692.07	3,878.21			186.14		
Election & Registration		250.00		250.00	231.70		18.30			
Municipal Court		2,000.00		2,000.00	2,162.18			162.18		
Town Hall & Other										
Town Buildings		12,500.00	11.50	12,511.50	16,461.33			3,949.83		
General Expenses		5,000.00		5,000.00	3,796.03		1,203.97			
Police Department		18,563.00		18,563.00	18,728.10			165.10		
Fire Department		500.00	595.28	1,095.28	1,558.51			463.23		
Moth Extermination		300.00	7.79	307.79	300.00		7.79			
Health Department		500.00		500.00	207.31		292.69			
Hospitals		3,500.00		3,500.00	3,500.00					
Visiting Nurse		1,000.00		1,000.00	1,000.00					
Milk Inspection		300.00		300.00	300.00					
Town Dump					1,084.00			1,084.00		
Vital Statistics					122.50			22.50		
Sewer Maintenance:		100.00		100.00						
Lebanon										
West Lebanon	1,905.98	4,500.00	123.50	4,623.50	5,072.69			449.19		1,905.98
Town Road Aid		1,053.00		1,053.00						
Town Maintenance		41,300.00	4,352.97	45,652.97	1,242.85			189.85		
Streetwalk Maintenance		6,000.00		6,000.00	63,984.25			18,331.28		
Street Lighting		13,000.00		13,000.00	4,588.88		1,411.12			
Libraries		3,500.00		3,500.00	11,779.15		1,220.85			
Old Age Assistance		12,000.00	570.95	12,570.95	3,500.00					
Town Poor		7,000.00	694.50	7,694.50	10,656.36		1,914.59			
Transient Camp			112.50	112.50	7,434.50		260.41			
Memorial Day		250.00		250.00	268.62		127.50			
Parks, Playgrounds & Band Concerts		5,000.00	324.96	5,324.96	122.50					
					5,873.73			548.77		

EXHIBIT B (Continued)
TOWN OF LEBANON
Comparative Statement
Of Appropriations and Expenditures
Fiscal Year Ended December 31, 1947

Title of Account	Liabilities Forwarded from 1946	Appropriations 1947	Receipts and Reimbursements	Total Amount Available	Expenditures	Balances		Assets	Balances Forwarded to 1948	Liabilities
						Unexpended	Overdrawn			
Cemeteries		4,850.00		4,850.00	4,998.05		148.05			
Airport Maintenance		1,000.00	1,248.97	2,248.97	4,780.29		2,531.32			
Advertising and Regional Associations		500.00		500.00	500.00					
Refund Adjustments					16.80					
Temporary Loans			100,000.00	100,000.00	100,000.00					
Interest on Temporary Loans		510.00		510.00	576.04		66.04			
Sidewalk Equipment	1,871.35			1,871.35	1,687.50					183.85
G. I. Housing Project	500.00		38,800.00	39,300.00	*32,421.65		390.80			
G. I. Housing Project					† 7,269.15					
* (1946)										
† (1947)										
Airport Construction	10,000.00	5,000.00		15,000.00						
Sewer Construction										
(Capital Res. Fund)		5,000.00		5,000.00						
Special Poll Taxes to State			137.00	137.00	137.00					
County Taxes		24,722.43		24,722.43	24,722.43					
Precinct Taxes		17,937.00		17,937.00	17,937.00					
School District:										
Appropriation	25,000.00	184,205.00		209,205.00	159,205.00					50,000.00
Dog Licenses	6.00			6.00	795.14					
Less: Damage by Dogs			1,155.42	1,161.42	366.28					
Overlay —										
Abatements & Refunds		(a) 5,074.76		5,074.76	1,710.17		3,364.59			
Total	\$39,283.33	\$397,515.19	\$148,327.41	\$585,125.93	\$534,192.72	\$ 9,821.81	\$ 30,978.43			\$ 72,089.83

(a) Includes \$322.71 transferred from Precinct Taxes

EXHIBIT C
TOWN OF LEBANON
Comparative Statement of Actual and Estimated
Revenues
Fiscal Year Ended December 31, 1947

Source	Estimated Revenue	Actual	Excess	Deficit
Interest and Dividend Tax	\$ 5,496.01	\$ 5,722.37	\$ 226.36	
Railroad Tax	13,350.06	15,593.33	2,243.27	
Savings Bank Tax	891.40	713.59		177.81
Motor Vehicle Permit Fees	10,000.00	14,165.48	4,165.48	
Business Licenses and Permits	500.00	747.55	247.55	
Fines and Forfeits, Court	1,500.00	2,250.00	750.00	
Rent of Town Property and Town Hall	7,000.00	6,988.25		11.75
Lebanon Improvement Society	10,000.00	10,000.00		
Interest and Fees on Taxes		285.00	285.00	
Telephone Booth Commissions		76.06	76.06	
Bounties		126.50	126.50	
Sale of Tax Deeded Property		50.00	50.00	
Excess Tax Collection		19.20	19.20	
Sale of Waste Paper		3.00	3.00	
Excess of Taxes Committed over Budgetary Requirements		2,605.36	2,605.36	
Added Taxes during 1947		1,028.44	1,028.44	
Totals	\$48,737.47	\$60,374.13	\$11,826.22	\$ 189.56

BUDGET SUMMARY

Overdrafts of Appropriations	\$30,978.43	
Unexpended Balances of Appropriations	9,821.81	
Net Overdraft of Appropriations		\$21,156.62
Actual Revenues	\$60,374.13	
Estimated Revenues	48,737.47	
Net Revenue Surplus		\$11,636.66
Net Budget Deficit		\$ 9,519.96

EXHIBIT D
TOWN OF LEBANON

Classified Summary of Receipts and Expenditures
Fiscal Year Ended December 31, 1947

Receipts

From Local Taxes:

Current Year:

Property Taxes	\$338,102.20
Poll Taxes	6,516.00
National Bank	
Stock Taxes	956.00

\$345,574.20

Previous Years:

Property Taxes \$	2,093.05
Poll Taxes @ \$2	748.00
Poll Taxes @ \$3	137.00

	2,978.05
Interest and Fees	285.00
Tax Sales Redeemed	1,290.98

\$350,128.23

From State of New Hampshire:

Interest and Dividend Tax	\$ 5,722.37
Railroad Tax	15,593.33
Savings Bank Tax	713.59
Highway Department	1,451.40
Bounties	126.50
Old Age Assistance	570.95
Forest Fires	11.38
Blister Rust	7.79

\$ 24,197.31

From Local Sources, Except Taxes:

Motor Vehicle Permits	\$ 14,165.48
Dog Licenses	1,155.42
Business Licenses and Permits	747.55

Rent of Town Hall	6,988.25
Fines and Forfeits, Municipal Court	2,250.00

Income From Departments:

Highway Dept.	\$2,901.57
Parks, Playgrounds	324.96
Transient Camps	112.50
Sewer Dept.	123.50
Airport Maint.	1,248.97
Fire Dept.	583.90
Telephone Booth Commissions	76.06

5,371.46

\$ 30,678.16

Receipts Other Than Current Revenue:

Temporary Loans	\$100,000.00
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Refunds and Reimbursements:

Telephone	\$ 182.07
Town Poor	694.50
Town Hall	11.50
Town Officers' Exp.	10.00

898.07

Lebanon Improvement Society	10,000.00
-----------------------------	-----------

Sale of Town Property:

G.I. Housing Proj.	\$38,800.00
Sale of Tax Deeded Property	50.00
Sale of Waste Paper	3.00

38,853.00

\$149,751.07

Total Receipts	\$554,754.77
Cash on Hand, Dec. 31, 1946	15,698.59

Grand Total \$570,453.36

EXHIBIT D (Continued)

TOWN OF LEBANON

Classified Summary of Receipts and Expenditures
Fiscal Year Ended December 31, 1947

Expenditures

General Government:

Town Officers' Salaries	\$ 9,217.23
(Schedule)	
Town Officers' Expenses	3,878.21
(Schedule)	
Election and Registration	231.70
Municipal Court	2,162.18
Town Hall & Other Bldgs.:	
Town Hall	\$15,686.17
Other Town Bldgs.	775.16

General Expenses	16,461.33
(Schedule)	3,796.03

\$ 35,746.68

Protection of Persons and Property:

Police Department	\$ 18,728.10
Fire Department	1,558.51
Moth Extermination	300.00
Damage by Dogs	366.28

20,952.89

Health:

Health Department	\$ 207.31
Hospitals	3,500.00
Visiting Nurse	1,000.00
Milk Inspection	300.00
Town Dump	1,084.00
Vital Statistics	122.50
Sewer Maintenance	5,072.69

11,286.50

Highways and Bridges:

Town Road Aid	\$ 1,242.85
---------------	-------------

Town Maintenance:

Summer	\$31,235.10
Winter	32,749.15

	63,984.25
Sidewalk Maintenance	4,588.88
Street Lighting	11,779.15

81,595.13

Libraries:

Lebanon Library	\$ 2,500.00
West Lebanon Library	1,000.00

3,500.00

Public Welfare:

Old Age Assistance	\$ 10,656.36
Town Poor	7,434.09
Transient Camp	268.62

18,359.07

Patriotic Purposes:

Memorial Day	122.50
--------------	--------

Recreation:

Parks and Playgrounds	\$ 5,373.73
Band Concerts	500.00

5,873.73

Public Service Enterprises:**Cemeteries:**

Leb. Cemetery	\$4,148.05
W. Leb. Cemetery	850.00

	\$ 4,998.05
Airport Maintenance	4,780.29

9,778.34

Unclassified:

Advertising and Regional Associations	\$	500.00
Tax Titles—		
Taxes bought by Town		1,737.42

Refunds:

Motor Veh. Permits	\$16.80
Taxes	26.40

43.20

2,280.62

Indebtedness:

Temporary Loans	\$100,000.00
Int. on Temporary Loans	576.04

100,576.04

New Construction and Permanent Improvements:

Sidewalk Equipment	\$	1,687.50
G.I. Housing Project		7,269.15

8,956.65

Other Governmental Divisions:**Special Poll Taxes to State:**

Levy of 1944	\$	36.00
Levy of 1945		101.00

\$ 137.00

County Taxes 24,722.43

Precinct Taxes:

Lebanon Center	\$13,000.00
West Lebanon	4,937.00

17,937.00

School District:

'46-'47 Appro. Bal.	\$25,000.00
'47-'48 Appro. a/c	134,205.00
1945 Dog Lic. Bal.	6.00
1946 Dog Lic. a/c	789.14

160,000.14

\$202,796.57

Total Expenditures \$501,824.72

Cash on Hand, Dec. 31, 1947 68,628.64

Grand Total \$570,453.36

EXHIBIT D-1

TOWN OF LEBANON

Summary of Town Officers' Salary Account

Fiscal Year Ended December 31, 1947

	Amount
Selectmen's Salaries, Net	\$4,258.80
Tax Collector's Salary, Net	1,951.95
Town Treasurer's Salary	400.00
Town Clerk, Fees	1,574.02
Ass't. Town Clerk, West Lebanon, Fees	207.70
Employees' Retirement System Deductions	494.76
Withholding Tax Deductions	330.00
	<hr/>
Total	\$9,217.23

EXHIBIT D-2

TOWN OF LEBANON

Summary of Town Officers' Expense Account

Fiscal Year Ended December 31, 1947

Item	Amount
Clerical Salaries	\$1,859.85
Office Expenses	893.16
Insurance and Bonds	325.20
Tax Collector's Expenses	278.28
Employee Retirement System Deductions	
On Tax Collector's Expenses	21.72
Selectmen's Expenses	500.00
	<hr/>
Total	\$3,878.21

EXHIBIT D-3

TOWN OF LEBANON

Summary of Charges to General Expenses Appropriation Fiscal Year Ended December 31, 1947

Item	Amount
Clerical Salaries	\$ 400.74
Legal Expense	658.05
Petty Cash	155.00
Town Reports	695.51
Recording and Transfers	142.46
Advertising and Printing	87.95
Listing Polls	135.00
Repairs to Office Equipment	51.47
Surveying	194.50
Care of West Lebanon Clock	47.00
National Guard Services	85.25
Meals	35.45
Use of Radio	50.00
Tax Commission Audit	301.28
Traffic Clerk	68.17
Secretary of Trust Funds, Compensation	185.52
Employees Retirement System Deduction on above compensation	14.48
Tax Collector for writing up warrants	60.00
Additional Compensation to Bookkeeper	104.00
Telephone	101.21
Selectmen's Expense	20.00
Care of Trees	40.00
Internal Revenue Stamps	7.15
Supplies and Miscellaneous	79.66
Employees' Retirement System Deduction	12.80
Withholding Tax	68.38
Total	<hr/> \$3,796.03

EXHIBIT D-4

TOWN OF LEBANON

Summary of Receipts and Expenditures

Proof of Treasurer's Balance

Fiscal Year Ended December 31, 1947

Balance, January 1, 1947	\$ 15,698.59
Receipts During Year	554,754.77
	<hr/>
	\$570,453.36
Payments During Year	501,824.72
	<hr/>
Cash Book Balance, December 31, 1947	\$ 68,628.64

PROOF OF TREASURER'S BALANCE

Balance in National Bank of Lebanon, as per Statement December 31, 1947	\$106,869.10
Less: Checks Outstanding	38,240.46
	<hr/>
Reconciled Bank Balance, December 31, 1947	\$ 68,628.64

EXHIBIT E
TOWN OF LEBANON
Tax Levy of 1947
Summary of Warrant
As of December 31, 1947

Debits		Total
Taxes Committed to Collector		\$351,383.08
Added Taxes During 1947		534.22
Excess Collection		19.20
Total		\$351,936.50
Credits		
Remittances to Treasurer		\$345,574.20
Abatements Allowed		1,649.85
Uncollected Taxes, December 31, 1947		4,712.45
Total		\$351,936.50
Property & Precinct	National Bank Stock Taxes	Polls
\$343,200.08	\$ 953.00	\$ 7,230.00
513.22	3.00	18.00
(*) 19.20		
\$343,732.50	\$ 956.00	\$ 7,248.00
\$338,102.20	\$ 956.00	\$ 6,516.00
1,579.85		70.00
4,050.45		662.00
\$343,732.50	\$ 956.00	\$ 7,248.00

(*) Refunded by Town Check No. 1894, August 30, 1947

EXHIBIT E-1

TOWN OF LEBANON

Tax Levy of 1946

Summary of Warrant

As of December 31, 1947

Debits

Uncollected Taxes, December 31, 1946
Added Taxes, During 1947

Total

Total	Property	Polls
\$2,355.21	\$2,089.21	\$ 266.00
452.22	12.22	440.00
<hr/>	<hr/>	<hr/>
\$2,807.43	\$2,101.43	\$ 706.00

Credits

Remittances to Treasurer
Abatements Allowed
Uncollected Taxes, December 31, 1947

Total

\$2,725.05	\$2,093.05	\$ 632.00
30.00		30.00
52.38	8.38	44.00
<hr/>	<hr/>	<hr/>
\$2,807.43	\$2,101.43	\$ 706.00

EXHIBIT E-2

TOWN OF LEBANON

Tax Levy of 1945

Summary of Warrant

As of December 31, 1947

Debits

Uncollected Taxes, December 31, 1946
 Added Taxes During 1947

Total

Total	Polls @ \$2.00	Polls @ \$3.00
\$ 332.00	\$ 128.00	\$ 204.00
58.00	20.00	38.00
\$ 390.00	\$ 148.00	\$ 242.00

Credits

Remittances to Treasurer
 Uncollected Taxes, December 31, 1947

Total

\$ 165.00	\$ 64.00	\$ 101.00
225.00	84.00	141.00
\$ 390.00	\$ 148.00	\$ 242.00

EXHIBIT E-3

TOWN OF LEBANON

Tax Levy of 1944

Summary of Warrants

As of December 31, 1947

Debits

Uncollected Taxes, December 31, 1946
Added Taxes During 1947

Total

Total

Polls
@ \$2.00

Polls
@ \$3.00

\$ 406.00
8.00

\$ 414.00
\$ 165.00
\$ 249.00

Credits

Remittances to Treasurer
Uncollected Taxes, December 31, 1947

Total

\$ 58.00
356.00

\$ 414.00
\$ 165.00
\$ 249.00

\$ 22.00
143.00

\$ 36.00
213.00

EXHIBIT E-4
TOWN OF LEBANON
Levies of Prior Years
Summary of Warrants
As of December 31, 1947

Debits

	1943	1942	1941	1938	1937
Uncollected Taxes, December 31, 1946	\$58.00	\$ 50.00	\$	\$	\$
Added Taxes During 1947	4.00	4.00	8.00	2.00	2.00
Total	<u>\$ 62.00</u>	<u>\$ 54.00</u>	<u>\$ 8.00</u>	<u>\$ 2.00</u>	<u>\$ 2.00</u>

Credits

Remittances to Treasurer	\$ 8.00	\$ 10.00	\$ 8.00	\$ 2.00	\$ 2.00
Uncollected Taxes, December 31, 1947	54.00	44.00			
Total	<u>\$ 62.00</u>	<u>\$ 54.00</u>	<u>\$ 8.00</u>	<u>\$ 2.00</u>	<u>\$ 2.00</u>

EXHIBIT E-5

TOWN OF LEBANON

Summary of Special Bonus Taxes As of December 31, 1947

Debits

Uncollected Taxes, December 31, 1946:

Tax Levy of 1944	\$ 243.00	
Tax Levy of 1945	204.00	
	<hr/>	\$ 447.00

Added Taxes During 1947:

Tax Levy of 1944	\$ 6.00	
Tax Levy of 1945	38.00	
	<hr/>	44.00

Total	<hr/>	\$ 491.00
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Credits

Remittances to Town Treasurer and Paid to

State of New Hampshire:

a/c Tax Levy of 1944	\$ 36.00	
a/c Tax Levy of 1945	101.00	
	<hr/>	\$ 137.00

Uncollected Taxes, December 31, 1947:

Tax Levy of 1944	\$ 213.00	
Tax Levy of 1945	141.00	
	<hr/>	354.00

Total	<hr/>	\$ 491.00
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EXHIBIT E-6
TOWN OF LEBANON
Interest and Fees Collected on Taxes
Summary of Account
Fiscal Year Ended December 31, 1947

Debits

Interest Collected on Taxes

Tax Levies of 1947	\$ 49.08	
1946	48.66	
1945	8.89	
1944	1.60	
1942	.42	
1941	1.18	
		\$ 109.83
Interest Collected on Tax Titles	114.57	
Poll Tax Fees Collected	60.60	
Total		\$ 285.00

Credits

Remittances to Town Treasurer	\$ 285.00
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RALPH TOWNSEND
1948 Olympic Skier



—Photo by Perkins Studio

LEBANON HIGH SCHOOL SKI SQUAD, 1947 - 1948

Front Row (left to right): Eugene Carr, William Manson, Charles Tremblay, Guy Knight, Thomas Agan, Charles A. Merrill (Coach). *Back Row (left to right):* Dean Hutchinson, Kenneth Valentine, Robert Stone, Paul Dalton, Lawrence Howard.

ERLING HEISTAD
Lebanon Ski Mentor



ERNEST DION
Popular Lebanon Skier



The photo shows CLAIRE FISHER, daughter of Mr. and Mrs. Edmund Fisher of Lebanon, N. H., who is a member of the Junior Riding Club of the Idle Wood Riding Club, Lebanon. At the time of the 1946 Canaan Fair, Claire was chosen as an escort to lead the parade.

EXHIBIT E-7

TOWN OF LEBANON

Summary of Tax Title Accounts As of December 31, 1947

Debits

Unredeemed Taxes, December 31, 1946
Tax Sale, January 30, 1947

Total	1946	1945	1944
\$ 574.81	\$	\$ 496.49	\$ 78.32
1,737.42	1,737.42		
<u>\$2,312.23</u>	<u>\$1,737.42</u>	<u>\$ 496.49</u>	<u>\$ 78.32</u>

Credits

Remittances to Treasurer
Abatements Allowed
Unredeemed Taxes, December 31, 1946

\$1,290.98	\$ 830.23	\$ 386.35	\$ 74.40
3.92			3.92
1,017.33	907.19	110.14	
<u>\$2,312.23</u>	<u>\$1,737.42</u>	<u>\$ 496.49</u>	<u>\$ 78.32</u>

EXHIBIT F
TOWN OF LEBANON
Summary of Town Clerk's Motor Vehicle Permit
and Dog License Accounts
Fiscal Year Ended December 31, 1947

Debits	
Motor Vehicle Permits Issued:	
Lebanon	\$11,952.46
West Lebanon	2,213.02
	<hr/>
	\$14,165.48

Dog Licenses Issued:	
513 @ \$2.00	\$ 1,026.00
37 @ 5.00	185.00
4 Kennels @ \$12.00	48.00
4 Miscellaneous Items	8.02
	<hr/>
	\$ 1,267.02
	111.60
	<hr/>
	1,155.42

Less: 558 Fees @ 20c

Total \$15,320.90

Credits	
Remittances to Town Treasurer:	
a/c Motor Vehicle Permits	\$14,165.48
a/c Dog License	1,155.42
	<hr/>
	\$15,320.90

EXHIBIT G

TOWN OF LEBANON

Summary of Trust Fund Principal and Income Fiscal Year Ended December 31, 1947

Funds	Balance December 31, 1946	Principal New Funds Created	Balance December 31, 1947	Balance December 31, 1946	Interest Income During Year	Expended During Year	Balance December 31, 1947	Balance of Principal and Income
Cemetery Funds	\$52,594 11	\$ 3,025 00	\$55,619 11	\$ 4,844 21	\$ 1,100 65	\$ 1,296 15	\$ 4,648 71	\$60,267 82
Library Funds	23,426 96	(a) 708 13	24,135 09	20 00	463 84	483 84	—0—	24,135 09
Old Ladies Funds	1,587 32	—0—	1,587 32	97 06	29 52	—0—	126 58	1,713 90
Flag Fund	300 00	—0—	300 00	19 46	6 53	—0—	25 99	325 99
	\$77,908 39	\$ 3,733 13	\$81,641 52	\$ 4,980 73	\$ 1,600 54	\$ 1,779 99	\$ 4,801 28	\$86,442 80

INVESTMENTS

On Deposit in Savings Banks:

Amoskeag Savings Bank	\$ 4,064 19
Dartmouth Savings Bank	13,112 27
Mascoma Savings Bank	34,409 74
Merrimack County Savings Bank	3,141 63
New Hampshire Savings Bank	14,387 46

Total on Deposit in Savings Banks

U. S. Government Bonds \$69,115 29

Unexpended Interest Received on Government Bonds—On Deposit in National Bank of Lebanon 17,200 00

127 51

Total Investments

\$86,442 80

(a) Proceeds from sale of a portion of Eldridge land—added to principal of Eldridge Library Fund.

EXHIBIT G-1
TOWN OF LEBANON

New Trust Funds Added During Fiscal Year 1947

CEMETERY FUNDS

Floyd and Inez Batchelder	\$ 75 00
L. May Tilden	200 00
Rose White	100 00
Eugene Bennette	50 00
Arthur E. Harvey	100 00
Minnie E. White	100 00
Julia A. Danforth	100 00
Henry Clay Nute	100 00
Patrick J. Degnan	100 00
Harry Townsend	100 00
Peter Thibodeau	100 00
Odalie LaCasse	100 00
Lizzie T. Elliott	200 00
Atherton and Foster	100 00
Charlotte Roberts	100 00
Ross Freeman	100 00
Vitaline Brown	100 00
Grace Smith	200 00
Marion Barrow	200 00
Mary Hibbard	200 00
Harry G. Walker	100 00
Orris Robinson	100 00
Hattie A. Cushman	200 00
William S. Stearns	100 00
Tina Nute Stearns	100 00
	<hr/>
	\$3,025 00

LIBRARY FUNDS

Eldridge Estate—Sale of Land	708 13
	<hr/>
	\$3,733 13

EXHIBIT G-2

TOWN OF LEBANON

Summary of Trust Funds (Principal and Interest) by Investment as of December 31, 1947

Mascoma Savings Bank:

Cemetery	\$26,723 88	
Library	6,833 64	
Old Ladies Fund	852 22	
	<hr/>	\$34,409 74

Merrimack County Savings Bank:

Cemetery		3,141 63
----------	--	----------

Amoskeag Savings Bank:

Cemetery	2,064 19	
Lbrary	2,000 00	
	<hr/>	4,064 19

New Hampshire Savings Bank:

Cemetery	7,082 09	
Library	6,117 70	
Old Ladies Fund	861 68	
Flag Fund	325 99	
	<hr/>	14,387 46

Dartmouth Savings Bank:

Cemetery	8,928 52	
Library	4,183 75	
	<hr/>	13,112 27

U. S. Government Bonds:

Cemetery	12,200 00	
Library	5,000 00	
	<hr/>	17,200 00

Cash in Bank—National Bank of Lebanon:

Cemetery		127 51
		<hr/>
		\$86,442 80

EXHIBIT G—3
TOWN OF LEBANON
Summary of Trust Fund Receipts and Expenditures
Checking Account

Fiscal Year Ended December 31, 1947

Unexpended Balance—January 1, 1947	\$ 248 69
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Receipts During Year:

Income from Savings Accts.	\$1,462 25
Income from Bonds	368 75
Int. on Income Acct.—Bond	2 50

	1,833 50
Rent from Eldridge Estate	321 25

\$ 2,403 44

Expenditures:

Lebanon Public Library	\$ 577 76
Lebanon Cemetery Committee	1,156 63
West Leb. Cemetery Com.	162 02
Unitarian Society	93 93
Old Ladies	70 00
Eldridge Estate Taxes	113 40

	2,173 74
Balance on Hand Dec. 31, 1947	229 70

\$ 2,403 44

Proof of Balance

Balance in Nat. Bank of Leb.
as per Bank Statement—Dec.
31, 1947

1,542 28

Less: Checks Outstandng:

No.	99		\$ 93 93
	100		162 02
	101		1,156 63

1,412 58

Reconciled Bank Balance
U. S. Gov't Bond—G940331G

129 70
100 00

\$ 229 70

EXHIBIT G-4

TOWN OF LEBANON

Summary of Receipts and Expenditures Eldridge Land Account

Fiscal Year Ended December 31, 1947

Receipts

Blanche Simmons	\$90 00
John P. Letson	21 00
Archie Mayette	12 00
Town of Lebanon, Eldridge Park	100 00
Nellie Pringle	6 25
Eva Wilcox	14 00
Lindley Dodsworth	10 00
G. L. Lobdell	14 00
William Corrette	24 00
Floyd E. Eastman	30 00

\$321 25

Expenditures

Town of Lebanon—Taxes	\$113 40
Cemetery Committee	20 00
Lebanon Public Library	93 92
Unitarian Society	93 93

\$321 25

EXHIBIT H
TOWN OF LEBANON

Municipal Court

Summary of Receipts and Expenditures
Fiscal Year Ended December 31, 1947

Balance on Hand—Dec. 31, 1946	\$ 744 55
-------------------------------	-----------

Receipts During Year:

Fines	\$4,179 34	
Cash Bail	2,546 06	
Costs	1,913 31	
Support	1,797 70	
Small Claims	136 97	
Bail Default	100 00	
Refunds	21 00	
Writs	19 00	
Restitution	17 09	
		<hr/> 10,730 47
		<hr/> \$11,475 02

Expenditures During Year:

Motor Vehicle Dept.	\$2,987 68
Bail Refunds	2,516 06
Town of Lebanon	2,250 00
Support	1,798 00
Officers' Fees	347 40
Small Claims	123 18
Comittments	103 20
Special Justice	99 00
Fish and Game Department	78 50
Witness Fees	52 20
N. H. Aeronautics Com.	50 00
Postage and Supplies	26 57

Superior Court Costs	25 00	
Civil Fees and Costs	17 70	
Restitution	16 09	
Refunds	10 00	
Writ Costs	3 70	
		<hr/>
		10,504 28
		<hr/>
		\$ 970 74

Bank Account

Balance in National Bank of Lebanon, 12-31-'47	\$1,261 24	
Less: Checks outstanding	290 50	
	<hr/>	
Reconciled Bank Balance, Dec. 31, 1947		\$ 970 74

EXHIBIT I
TOWN OF LEBANON
Financial Report of Public Library
Fiscal Year Ended December 31, 1947

Balance on Hand, Dec. 31, 1946	\$1,406 91
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Receipts During Year:

Appropriation	\$2,500 00
William S. Carter Estate	370 00
Fines	82 50

Town of Lebanon:

Eldridge Estate—land	
Account	93 92
Eldridge Fund	352 09
Whipple Fund	116 50
Purmort Fund	15 25
Interest from Trust Funds	114 80
Dividends on Trust Stocks	68 00
Proceeds from Sale of	
Rights American Tel. &	
Tel. Company	10 16

3,723 22

\$5,130 13

Payments During Year:

Books	\$536 67
Magazine	66 75
Librarian	999 96
Assistants to Librarian	730 91
Janitor	660 00
Fuel	278 73
Lights	94 55
Water	9 50
Miscellaneous	53 24

3,430 31

Balance on Hand—Dec. 31, 1946	1,699 82
-------------------------------	----------

\$5,130 13

Proof of Balance

Balance in National Bank of Lebanon—as Per Statement dated December 31, 1947		\$1,984 55
Less: Checks Outstanding:		
No. 2543	\$12 00	
2544	55 00	
2545	77 23	
2546	47 78	
2547	23 75	
2548	61 55	
2549	7 42	
	<hr/>	284 73
		<hr/>
		\$1,699 82

EXHIBIT I—1

TOWN OF LEBANON

Summary of Library Funds Held by Library Trustees Fiscal Year Ended December 31, 1947

Fund	How Invested	Account No.	Amount
Universalist Society	New Hampshire Savings Bank	57186	\$ 300 00
Maria H. White	New Hampshire Savings Bank	57184	1,000 00
E. A. Tenney	New Hampshire Savings Bank	65393	300 00
Bela Eastman	New Hampshire Savings Bank	57185	200 00
William S. Ela	Amoskeag Savings Bank	92176	400 00
Emily Ferren	Amoskeag Savings Bank	92177	100 00
Alice B. Dewey	Dartmouth Savings Bank	30866	500 00
Charles M. Hildreth	Dartmouth Savings Bank	23483	2,500 00
Hannah M. Wood	Mascoma Savings Bank	17417	50 00
Margaret S. Lathrop	Mascoma Savings Bank	16510	302 56
Daniel T. Ross	Mascoma Savings Bank	5419	100 00
Charles M. Hildreth	Mascoma Savings Bank	16052	2,500 00
Bela Eastman	5 shares National Bank of Lebanon		
	Stock Certificates	386	500 00
William S. Ela	Land—Rear of Library		300 00
Total Library Funds—December 31, 1946			<hr/> \$9,052 56
New Funds Added During 1947			
Emma Morris	New Hampshire Savings Bank	72614	1,097 66
Emma Morris	Mascoma Savings Bank	25677	380 43
Emma Morris	8 shares American Telephone & Tel. Co., Common Cert.	No. BH 19607	800 00
Total Library Funds—December 31, 1947			<hr/> \$11,330 65

EXHIBIT J

TOWN OF LEBANON

Lebanon Cemetery Committee

Fiscal Year Ended December 31, 1947

Balance on Hand, December 31, 1946		\$1,137.37
Receipts During Year:		
Town Appropriation	\$4,000.00	
Sale of Lots	820.00	
Foundations	334.29	
Care of Trust Fund Lots	1,156.63	
Care of Lots	2,473.27	
	<hr/>	8,784.19
		<hr/>
		\$9,921.56
Expenditures:		
Labor	\$6,885.50	
Truck Expense	530.63	
Tools, Cement and Supplies	465.04	
Water Rent	94.38	
Insurance	63.00	
Printing and Postage	45.55	
Miscellaneous Expenses	16.09	
	<hr/>	8,100.19
		<hr/>
Cash Book Balance, December 31, 1947		\$1,821.37

Proof of Treasurer's Balance

Balance in National Bank of Lebanon as per statement of December 29, 1947		\$1,015.46
Less: Checks Outstanding:		
No. 8,226	\$ 1.49	
No. 8,227	200.00	
No. 8,234	.84	
No. 8,235	133.46	
No. 8,236	78.83	
	<hr/>	
	\$ 414.62	
	<hr/>	414.62
		<hr/>
		\$ 600.84
Add: Deposit of January 7, 1948		1,220.53
		<hr/>
Reconciled Bank Balance		\$1,821.37

EXHIBIT J-1

TOWN OF LEBANON

West Lebanon Cemetery Association

Fiscal Year Ended December 31, 1947

Balance on Hand, December 31, 1946		\$2,579.17
Receipts:		
Appropriation from Town	\$ 850.00	
Trustees of Trust Funds	162.02	
Other Sources	1,163.10	
		<hr/>
		2,175.12
		<hr/>
		\$4,754.29
Expenditures		<hr/>
		1,325.79
		<hr/>
Cash Book Balance, December 31, 1947		\$3,428.50

Proof of Treasurer's Balance

Balance in National Bank of Lebanon as per Statement of December 31, 1947	\$3,263.57	
Add: Cash in Hands of Treasurer	164.93	
	<hr/>	
Reconciled Bank Balance		\$3,428.50

SCHEDULE 1

Town Officers' Salaries

Joseph B. Perley	\$	2,500.00
Charles W. Goss		1,000.00
William D. Dubuque		1,000.00
Milo L. Knight		2,200.00
Harold J. Townsend		400.00
Town's share of retirement fund payment	\$	212.66
Joseph C. Smith	\$	1,696.87
Mrs. C. L. Brewster		182.20
Gordon E. Plummer		25.50
		<hr/>
Paid by Fees	\$	1,904.57

SCHEDULE 2

Town Officers' Expenses

Joseph B. Perley	\$	300.00
Charles W. Goss		100.00
William D. Dubuque		100.00
Milo L. Knight		300.00
Payroll		1,820.00
Telephone Bills		246.22
Town's share of retirement fund payment		9.60
Town Officers' Bonds		310.00
Supplies		619.44
Miscellaneous		72.95
		<hr/>
	\$	3,878.21

SCHEDULE 3

Election and Registration

Ballot Clerks	\$	70.00
Moderator		15.00
Supplies and Miscellaneous		146.70
		<hr/>
	\$	231.70

SCHEDULE 4

Municipal Court Expenses

Mark E. Powers, Judge	\$ 1,036.62
Ernest P. Conlon, Clerk	262.50
Ernest P. Conlon, Probation Officer	750.00
Supplies and Miscellaneous	113.06
	<hr/>
	\$ 2,162.18

SCHEDULE 5

Town Hall Expenses

Payroll	\$ 6,261.60
Lights	2,614.63
Coal	2,247.25
Insurance	1,245.00
Supplies	1,680.23
Repairs and Maintenance	1,637.46
	<hr/>
	\$ 15,686.17

SCHEDULE 6

Expense of Other Town Buildings

Coal and wood, G.A.R. Hall	\$ 294.23
Insurance	193.26
Repairs and Maintenance	24.67
	<hr/>
	\$ 512.16

SCHEDULE 7

Expense of Property Owned by Town

Williams and Clement Properties

Maintenance, Insurance, and Supplies	\$ 263.00
Credits to account	159.00
	<hr/>
Net Expenditures	\$ 104.00

SCHEDULE 8
Police Department

Payroll	\$ 17,167.77
Insurance	314.32
Telephone and Lights	377.64
Painting traffic lines	289.60
Bicycle Plates	98.00
Gas and Oil	247.30
Supplies, Equipment and Miscellaneous	233.47
	<hr/>
	\$ 18,728.10
Credits to account — Bicycle Registrations	197.05
	<hr/>
Net Expenditures	\$ 18,531.05

SCHEDULE 9
Fire Department

Payroll	\$ 1,030.15
Insurance	39.86
Supplies	90.00
Fires out of Precinct, 1947	398.50
	<hr/>
	\$ 1,558.51
Credits to account, Forest Fires refund	595.28
	<hr/>
Net Expenditures	\$ 963.23

SCHEDULE 10
Health Department, Including Hospitalization

Hospitalization	\$ 3,648.00
Health Officer	167.09
Miscellaneous Expenses	40.22
	<hr/>
	\$ 3,855.31

SCHEDULE 11
Blister Rust

John H. Foster, State Forester	\$ 300.00
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SCHEDULE 12
Visiting Nurse

Lebanon Visiting Nurse Association	\$ 1,000.00
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SCHEDULE 13

Milk Inspection

W. B. Mowers	\$	300.00
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SCHEDULE 14

Vital Statistics

Fees		122.50
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SCHEDULE 15

Sewer Department

Payroll	\$	4,042.70
Insurance		102.12
Supplies, repairs, tile, cement, etc.		927.87
		<hr/>
	\$	5,072.69
Credits to account		123.50
		<hr/>
Net Expenditures	\$	4,949.19

SCHEDULE 16

Town Maintenance

Payroll	\$	25,884.54
Insurance		1,346.15
Repairs		5,022.44
Parts and Equipment		5,305.15
Supplies		2,650.08
Gas, Oil and Grease		3,496.69
Salt		1,141.20
Tar		7,554.02
Telephone and Lights		117.50
Diesel Fuel Tax		90.40
Truck Hire		676.45
Miscellaneous Expenses		141.63
Robie Construction Co., Mascoma Street		10,558.00
		<hr/>
	\$	63,984.25
Received for labor and use of equipment		4,337.97
		<hr/>
Net Expenditures	\$	59,646.28

SCHEDULE 17
Capital Reserve Fund
for
Highways and Sidewalks

New Equipment	\$ 1,687.50
---------------	-------------

SCHEDULE 18

Town Dump

Payroll	\$ 1,020.00
Repairs to road to dump	64.00
	\$ 1,084.00

SCHEDULE 19

State Aid Construction, Class V

State of New Hampshire	\$ 1,242.85
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SCHEDULE 20

Street Lighting

Granite State Electric Company	\$ 11,779.15
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SCHEDULE 21

Libraries

Lebanon Library	\$ 2,500.00
West Lebanon Library	1,000.00
	\$ 3,500.00

SCHEDULE 22

Old Age Assistance

State of New Hampshire	\$ 10,656.36
Refunds from State of New Hampshire	570.95
	\$ 10,085.41
Net Expenditures	

SCHEDULE 23

Town Poor

Direct Relief	\$ 5,776.67
Administration	1,200.00
Supplies and Equipment	105.47
Transportation and Trucking	73.95
	<hr/>
	\$ 7,156.09
Credits to Account	694.50
	<hr/>
Net Expenditures	\$ 6,461.59

SCHEDULE 24

Transient Camp

Insurance	\$ 77.43
Repairs and Maintenance	191.19
	<hr/>
	\$ 268.62
Rent received	112.50
	<hr/>
Net Expenditures	\$ 156.12

SCHEDULE 25

Patriotic Services

Memorial Day Expenses	122.50
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SCHEDULE 26

Parks and Playgrounds

Payroll	\$ 312.00
Insurance	148.65
Supplies and Miscellaneous	109.00
Swimming Program	172.64
West Lebanon Playground & Tournament Expenses	227.43
Ball Park—	
Back-stop	\$ 1,053.70
Net	519.35
Park Lights	445.13

Carpenter Work	570.09	
Lumber and Supplies	564.87	
Painting	447.85	
Bleachers	500.00	
Misc. Ball Park Expenses	303.02	
	<hr/>	\$ 4,404.01
		<hr/>
		\$ 5,373.73
Credits to Account		324.96
		<hr/>
Net Expenditures		\$ 5,048.77

SCHEDULE 27

Dartmouth - Lake Sunapee Region

Dartmouth - Lake Sunapee Region Association	\$ 500.00
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SCHEDULE 28

Band Concerts

Lebanon Band	\$ 500.00
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SCHEDULE 29

Cemeteries

Lebanon Cemetery	\$ 4,148.05
West Lebanon Cemetery	850.00
	<hr/>
	\$ 4,998.05

SCHEDULE 30

Interest

Lincoln R. Young & Co., Temporary Loan	\$ 576.04
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SCHEDULE 31

Sidewalk Maintenance

Payroll	\$ 3,621.05
Insurance	210.99
Cold Patch Mix	621.06
Supplies and Maintenance	135.78
	<hr/>
	\$ 4,588.88

SCHEDULE 32

Airport

Frank T. Cody Co., Lights	\$	200.60
Granite State Electric Co., Lighting		194.10
Temporary Waiting Room Expense—		
Carpenter work	\$	1,944.97
Electrical work		275.25
Plumbing and heating		1,636.11
Painting		273.65
Floor covering		67.15
Insulation		71.14
		<hr/>
		4,268.27
Miscellaneous Expenses		117.32
		<hr/>
	\$	4,780.29
Credits to Account		1,248.97
		<hr/>
Net Expenditures	\$	3,531.32

SCHEDULE 33

General Expenses

State Tax Commission, 1946 Audit	\$	301.28
Cory-Hewitt Press, Inc., Town Reports and Printing		713.11
Register of Deeds, Transfers		142.46
Trustees of Trust Funds		200.00
Listing Polls and Writing Warrants		195.00
Tree Surgery		40.00
Maps and Surveys		281.45
Legal Services		658.05
Telephone 4-M		101.21
Newspaper and Radio Advertising		122.35
National Guard Recruiting		120.70
Extra Clerical Expense		580.05
Care of West Lebanon Clock		47.00
New Hampshire Registers		24.00
Repairs to Cash Register		51.47
Miscellaneous		347.90
		<hr/>
	\$	3,926.03
Credits to Account, Misc. Income		278.92
		<hr/>
Net Expenditures	\$	3,647.11

SCHEDULE 34

County Tax

Harry S. Huckins, County Treasurer	\$ 24,722.43
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SCHEDULE 35

Precincts

Lebanon	\$ 13,000.00
West Lebanon	4,937.00
	<hr/>
	\$ 17,937.00

SCHEDULE 36

School District

Dog Tax, 1946	\$ 6.00
Dog Tax, 1947	789.14
Appropriation, 1946	25,000.00
Appropriation, 1947	134,205.00
	<hr/>
	\$160,000.14

SCHEDULE 37

Dog Damage

Dog License Tags	\$ 22.78
Dog Damage	343.50
	<hr/>
	\$ 366.28

SCHEDULE 38

Temporary Loans

Lincoln R. Young & Company	\$100,000.00
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SCHEDULE 39

Special Bonus Tax

Treasurer, State of New Hampshire—	
1944 Special Bonus Tax	\$ 36.00
1945 Special Bonus Tax	101.00
	<hr/>
	\$ 137.00

SCHEDULE 40

Refunds

1946 Auto Tax	\$	16.80
Overpaid Taxes, 1947		19.20
Overpaid Taxes, 1946		2.20
Overpaid Taxes, 1944		5.00
		<hr/>
	\$	43.20

SCHEDULE 41

Tax Titles

Taxes Bought by Town	\$	1,737.42
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SCHEDULE 42

G. I. Housing Project

Sand and gravel for grading	\$	174.00
Labor, grading		314.55
Revenue Stamps and Newspaper Advertising		30.60
Balance due on Construction		6,750.00
		<hr/>
	\$	7,269.15

HEALTH OFFICER'S REPORT

1947

In submitting my report for the past year, I will still have to say that the public are following their custom of past years of throwing garbage and other refuse matter out of their automobiles along our highways, especially in wooded areas, without any regard for the looks or whose property it is thrown on. I have posted notices in many of the places complained of, but they are taken down and the practice goes on. In one locality even Vermont truck drivers come over and dump whole loads of garbage, papers, and other waste matter, even though notices have been posted many times.

There have been less complaints of waste matter being thrown into the river this year and only two complaints of sewers emptying directly into the river and these were attended to as soon as they were reported and the parties ordered to put in septic tanks.

I have received numerous requests from people asking for a permit to keep cows, pigs, and hens within the village limits. In most cases, after talking with them, they have been satisfied that it was not best. All cases have been investigated before making an order.

The conditions at the outlet of the Mechanic Street sewer, which have been reported so often as a nuisance, have been materially changed so that the sewer now empties into the swifter moving water in the river and all of the discharge is immediately taken away. This has been done at somewhat of an expense, but it was a necessity for the health of the public. In the spring, as soon as possible, a heavy cement "header" will be added to the work already done, which will complete a long needed addition to that sewer. The work was done by directions given by the State Engineers Office of the Health Department.

The doctors and nurses have reported the following cases of contagious diseases: measles, 23; scarlet fever,

19; mumps, 16, German measles, 9; lobar pneumonia, 1; venereal diseases, 4.

The District Nurse has continued her splendid work and has held "Baby Clinics" as usual, assisted by local doctors and representatives from local societies.

Again I wish to thank the Board of Selectmen, the Water Commissioners, and the School Nurse, and every one who has in any way assisted me in my work in this department.

GEO. U. L. LEAVITT,

Health Officer

REPORT OF MILK INSPECTION FOR LEBANON

The milk inspection this year has been carried out as usual. Inspection of stables and milk rooms, cattle and samples being taken and sent to the Laboratory of Hygiene for analysis.

After report from Laboratory is received each producer is furnished with a report on his samples and those that are not satisfactory in every way are taken over again after his technique of producing has been checked.

In one case after two samples, a week apart, were taken it was found that the producer had added water to his milk in each case. This producer was in Sullivan County. I turned the case over to the Board of Health at Concord for conviction and the case was tried at Newport, N. H.

Aside from clean milk rooms and utensils the examination of the cattle themselves is very important. On examination of the udders with a strip cup and the Brom Thymol test, one can determine Mastitis in a herd. There have been several of the producing cows condemned in the past year.

We are now getting milk from several sections in Vermont as well as New Hampshire. This requires extra travel as well as time.

W. B. MOWERS, V.S.

Milk Inspector

LIBRARIAN'S REPORT

For the Year ending December 31st, 1947

Accession of books:

By purchase	228	
By gift	22	
		<hr/>
Total		250
Books discarded or lost		208
Present number of books		9780
Number of books in circulation December 31st		483
Circulation for the year		
Fiction	9106	
Juvenile	3726	
Non-fiction	2728	
		<hr/>

Total 15,560

Money Received and Expended:

Received:

Cash on hand January 1st, 1947	\$ 78 97
Received from sale of books and paper	9 25
Received from fines	120 60

Total \$208 82

Expended:

Paid to Treasurer	\$ 82 50
Supplies, books, and labor, etc	62 17
Cash on hand	64 15

Total \$208 82

S. BLANCHE YOUNG

Librarian

REPORT OF THE TRUSTEES OF THE LEBANON PUBLIC LIBRARY

Receipts—1947

Cash on hand from last year	\$1,406 91
Receipts During Year:	
William S. Carter Estate	\$ 370 00
*Maria H. White Fund, Nat'l Bank of Lebanon dividend	55 00
Town of Lebanon, Eldridge Estate, land account	93 92
Town of Lebanon, Eldridge Fund	352 09
Town of Lebanon, Whipple Fund	116 50
Town of Lebanon, Purmort Fund	15 25
Town of Lebanon	2,500 00
Blanche Young, fines, etc.	82 50
Interest, Wm. S. Ela Fund	8 04
Interest, Emily Perrin Fund	2 01
Interest, Charles M. Hildreth Fund	87 89
Interest, David T. Ross Fund	1 50
Interest, Margaret S. Lathrop Fund	4 55
Interest, Hannah M. Wood Fund	76
Interest, Alice B. Dewey Fund	10 05
Emma M. Morris Fund, American Telephone & Telegraph Co. dividend	18 00
Emma M. Morris Fund, sale 8 rights American Telephone & Telegraph Co.	10 16
	<hr/>
	\$3,728 22
*Deduct:	
First Congregational Church dividend on Nat'l Bank of Lebanon stock received in error (see contra)	5 00
	<hr/>
	\$3,723 22
	<hr/>
	\$5,130 13

Payments

Books	\$536 67
Magazines	66 75
Librarian	926 76
Withholding Tax (Librarian)	73 20
Assistants to Librarian	730 91
Janitor	660 00
Fuel	278 73
Lights	94 55
Water	9 50
Miscellaneous*	58 24
Cash on hand	1,699 82

\$5,135 13

*Includes payment to First Congregational Church on account of Nat'l Bank of Lebanon dividend received in error (see contra)

5 00

\$5,130 13

Trust Funds

Town of Lebanon, Trustee:	
Watson K. Eldridge Fund	
Gilman C. Whipple Fund	5,000 00
Martin V. Purmort Fund	500 00

Funds in Hands of Library Trustees

Universalist Society Fund, deposited in New Hampshire Savings Bank	\$300 00
Maria H. White Fund, deposited in New Hampshire Savings Bank	1,000 00
Maria H. White Fund, five shares National Bank of Lebanon stock	500 00
Bela Eastman Fund, deposited in New Hampshire Savings Bank	200 00

Wm. S. Ela Fund, deposited in Amoskeag Savings Bank	\$400 00	
Paid for land in rear of Library	300 00	
		700 00
E. A. Tenney Fund, deposited in New Hampshire Savings Bank		300 00
David T. Ross Fund, deposited in Mascoma Savings Bank		100 00
Emily Perrin Fund, deposited in Amoskeag Savings Bank		100 00
Charles M. Hildreth Fund, de- posited in Dartmouth Savings Bank		2,500 00
Charles M. Hildreth Fund, de- posited in Mascoma Savings Bank		2,500 00
Margaret S. Lathrop Fund, de- posited in Mascoma Savings Bank		302 56
Hannah M. Wood Fund, deposit- ed in Mascoma Savings Bank		50 00
Alice B. Dewey Fund, deposited in Dartmouth Savings Bank		500 00
		<hr/>
		\$9,052 56

Funds Created During the Year

Emma M. Morris Fund, eight shares American Telephone & Telegraph Co. stock (par value)	800 00	
Emma M. Morris Fund, deposit- ed in Mascoma Savings Bank	380 43	
Emma M. Morris Fund, deposit- ed in New Hampshire Savings Bank	1097 66	
		<hr/>
		2,278 09
		<hr/>
		\$11,330 65

C. ELBERT DOLE
Treasurer for the Trustees

LEBANON MUNICIPAL COURT

1947

Cash on hand:

December 31st, 1946

\$ 744 55

Receipts for year 1947:

Fines	\$ 4,179 34
Costs	1,911 60
Support	1,797 70
Restitution	17 09
Bail	2,546 06
Refund	21 00
Small Claims	138 68
Writs	19 00

Total

\$10,730 47

Payments for 1947:

Motor Vehicle	\$ 2,987 40
Support	1,798 00
Officers Fees	321 60
Bail	2,516 06
Witness Fees	52 20
Town of Lebanon	2,250 00
Postage	25 67
Small Claims	123 18
Committments	129 00
Restitution	16 09
Special Justice	99 00
Civil Fees	21 40
Refund	10 00
Aeronautics Comm.	50 00
Superior Court	25 00
Fish-Game Dept.	78 50

Total

\$10,504 00

Cash on hand:

December 31st, 1947

971 02

ERNEST P. CONLON,

Clerk

PROBATION DEPARTMENT

Lebanon - Enfield

1947

	Adult	Juvenile	Total
January	18	14	32
February	15	16	31
March	13	18	31
April	10	17	27
May	11	18	29
June	10	14	24
July	16	13	29
August	18	12	30
September	19	12	31
October	18	12	30
November	19	14	33
December	18	14	32

Collections

Support	\$2,411 06
Fines — Costs — Restitutions	777 78

\$3,788 84

Investigations

Adult	57	
Juvenile	48	105

New Probationers

Adult	25	
Juvenile	9	34

Honorably Discharged

Adult	27	
Juvenile	11	38

ERNEST P. CONLON,
Probation Officer

REPORT OF POLICE DEPARTMENT

For the Year Ending December 31, 1947

Arrests

Drunkenness	102
Assault	12
Brawl	6
Disturbing the Peace	6
Damaging Property of Another	1
Breaking and Entering	2
Grand Larceny	1
Larceny	4
Assault with Intent to Rob	2
Disorderly Persons	10
Non Support	7
Fire Laws	1
Taking Car Without Consent of Owner	1
Manslaughter	1
Fraud	2
Armed Robbery	3
Gambling Laws	1
Material Witness	1
Vagrancy	5
Furnishing Liquor to Minor	2
	<hr/> 170

Motor Vehicle Violations

Operating Under Influence of Liquor	27
Reckless Driving	23
No License	10
Speeding	14
(This does not include State Police arrests)	
Leaving Scene of Accident	1
Failure to Make Report of Accident	1
Permitting Unlicensed Person to Operate	1
Operating After License Revoked	1
Operating With Improper Plates	1
Operating Without Lights	1

Failure to Stop for an Officer	1
Operating With Inadequate Brakes	1
	<hr/> 82

Total Number of Arrests	252
-------------------------	-----

Automobile Accidents Reported and Investigated	149
Persons Injured in Accidents	24
Fatal Accidents	5
Doors and Windows Found Unlocked and Secured by the Night Officers	590
Complaints Received and Investigated (This does not include calls from out of town Police Departments)	833
Tramps Lodged	193
Property Stolen and Recovered by Police and Re- turned to the Owners in the amount of	\$1,900.00
Automobiles Reported Stolen (All recovered)	3

OFFICERS WORKING WITH DEPARTMENT

Regular Patrolmen

Clayton S. Roy	Myrl R. Eaton
Raymond C. Roy	Kharl E. Whitney
Floyd M. Lackey	Clarence Hastings

Special Officers

William B. Harriman	Benjamin Griggs
George U. L. Leavitt	Lucien White
Ronald Simpson	

Respectfully submitted,

C. W. WRIGHT,

Chief of Police

REPORT OF LEBANON WELFARE DEPARTMENT

The following is a report by months of people aided :

December	18 persons	June	19 persons
January	32 persons	July	19 persons
February	21 persons	August	14 persons
March	45 persons	September	25 persons
April	19 persons	October	24 persons
May	25 persons	November	42 persons

Groceries, boarding adults, and Grafton County Farm were the heaviest payments of the year.

At the start of the year 1947-48, there were 52 persons who received aid in December and 68 persons in January. The cost to the Town was 2,131.18 against a cost of \$1,216.79 for the same two months last year. Therefore, I have recommended a budget of \$10,000.00 for the coming year.

Many cases are taken over by the State A.D.C. (Aid to Dependent Children) or the old age benefits after about two months of Town Aid.

Respectfully submitted,

W. J. MURPHY,

Overseer of the Poor

WHITE PINE BLISTER RUST CONTROL

December 17, 1947

Board of Selectmen
Lebanon, N. H.
Gentlemen:

Following our agreement with cooperating towns, we have prepared a report, attached herewith, on White Pine Blister Rust Control conducted in your town during the season of 1947.

The need of maintaining control of this serious bark disease of our native pine is more necessary than ever before because of the tremendously increased cutting of this tree which has taken place during the past nine years, it being twice the average yearly cut of the preceding 13 years. Returns to the State Forester for the period of 1938-1946 inclusive indicate a cut of 2,193,296,000 board feet. This is a yearly average of 243,693,000 feet. The yearly average for the 13 year period, 1925-1937, was only 102,500,000 board feet. The nine year cut has contributed to local and state-wide incomes and provided work at high rates of pay.

Were it not for the ability of white pine to re-establish itself upon cut-over and other areas, and then grow with rapidity, the cut of the past nine years could not have been achieved. While the stands of merchantable white pine are comparatively few, and none of any great extent, hundreds of thousands of acres of young growing pine testify to this tree's ability to maintain its position as New Hampshire's most common yet most valuable forest tree. It is these younger stands of white pine which are particularly susceptible to attacks from the rust and which are quickly killed after being infected. It is evident, by the volume of town appropriations in 1947, which amounted to over \$23,000, that white pine is highly regarded and the danger from the rust appreciated.

The areas worked in your town were decided upon by the District Blister Rust Control Leader after a careful

survey of conditions and due consideration of the funds available for control work. Mapping of white pine areas, and the protective zones about them preceeds the work of destroying wild currant and gooseberry bushes. These maps make for more efficient control work, and provide valuable information in case future checking of the areas is needed.

If further details regarding this season's work are desired by the Selectmen, or others, it will be gladly given upon request to the district leader or the State Forester's office.

Very truly yours,

JOHN H. FOSTER,
State Forester

WHITE PINE BLISTER RUST CONTROL FINANCIAL STATEMENT

Town of Lebanon

1947

Town funds expended	\$ 318.05	
Cooperative funds expended		
Eradication	616.89	
Mapping*	32.40	
	<hr/>	
Total		\$ 967.34
Town funds received		
1946 town balance	\$ 25.84	
1947 appropriation	300.00	
	<hr/>	
Total	325.84	
Expended	318.05	
	<hr/>	
Balance		7.79

Area covered	847 acres
Currant & gooseberry bushes destroyed	7,346

A check in the amount of \$7.79 is enclosed to cover the balance due the town.

*This covers a cooperative expenditure for making detailed maps of the control area.

To the Selectmen:

Each year many wardens request the preparation of a statement about forest fires for publication in the annual town report. These requests this year have been more numerous than usual in view of the serious fire situation which developed last October and which could occur again under similar circumstances.

We believe that the publication of the following statement will be helpful and respectfully solicit your cooperation to that end.

G. F. RICHARDSON, JR.

District Chief

FOREST FIRE PROBLEM SERIOUS

The year 1947 was one of the worst periods of drouth and forest fire occurrence in eastern United States history. Lack of water ruined crops, lowered water levels and dried up brooks everywhere. Three months of deficient rainfall and abnormally high temperatures resulted in many fires which were mostly well controlled and kept within bounds. Only the high winds beginning on October 23rd caused a few fires to escape beyond immediate control. These few fires resulted in burning some 15,000 acres and the loss of 63 or more buildings in four New Hampshire towns.

All October fires were costly. They burned deeply in the ground and required day and night patrol of large crews of men until the rains came late in October. Towns which escaped from serious fires might easily have been in the midst of the most serious conflagrations we had.

Governor Dale closed the woods effective at midnight of October 15th. With the blow-up of October 23rd, a second proclamation closed all back roads and authorized towns to inaugurate patrol. The effect of this was to cut down subsequent fires for the rest of the dry period.

Local fire warden forces performed an admirable job to hold the more than 200 fires that occurred during this October period. Many men were taxed to the utmost as the emergency continued. To them and all those who

did their work, the people of New Hampshire owe a debt of gratitude. The state forest fire control agency based on local town wardens and town crews wherever adequately equipped rose to the occasion and met the test in whatever town their services were needed.

It is now time to take stock everywhere of our fire fighting facilities for the season ahead and to make them adequate where necessary. To this end town fire plans and training programs for wardens, deputies and other key men in each district are being arranged or in progress. If equipment and tools are insufficient properly to equip the available man power in each community with the right tools for the job, they should be provided for at once. The yearly addition of fire tools to the town supply will generally need to be built up. The state sells tools to the towns and shares one-half their cost. Good equipment is important and can help greatly to keep both damage and fire costs at a minimum.

For many years we have requested our wardens not to issue burning permits except on rainy days. This regulation will be in effect again this year as it is one of the best means of assuring such fires from getting out of control. Nine out of every ten fires can be prevented, 98 percent of all fires being due to human carelessness. Be sure to get a permit for any fire in or near woodland when the ground is free from snow. Be sure your fires are always out before you leave them. Help us in getting the traveling public to keep from throwing out lighted matches or cigarettes. Be careful of all fires in or near woodland.

GEORGE F. RICHARDSON, JR.

District Chief

LESTER FOLLENSBEE,

Forest Fire Warden

Lebanon, N. H.

LEBANON COMMUNITY ORCHESTRA AND CHORAL SOCIETY

Organized in late Fall of 1944 by Miss Zella A. Painchaud, well known musician and teacher of Lebanon who is its conductor at the present time. This picture taken at a concert in May 1946. Object—a means for music lovers to get together for singing, playing and laughing in an old fashioned Community spirit and to encourage younger pupils to cultivate musical tastes. Concerts so far given for benefit Alice Peck Day Hospital with donations to Carter Community Building. Lebanon certainly appreciates the efforts of this splendid group and looks forward to the fine concerts.

